

THE STATE OF NEW HAMPSHIRE  
DEPARTMENT OF REVENUE ADMINISTRATION  
PARTNERSHIP BUSINESS PROFITS TAX RETURN

1990

OFFICE USE ONLY

For the CALENDAR year ~~or~~ other tax year beginning                and ending                 
mo day yr mo day yr

Due Date for CALENDAR year is on or before April 16, 1991 or 15th day of 4th month after the close of the fiscal period.

**STEP 1**  
**Place**  
**LABEL HERE**  
**Otherwise,**  
**please print**  
**or type**

Name of Partnership

Number and Street

City or Town, State and Zip Code

FEDERAL IDENTIFICATION NUMBER

PRINCIPAL BUSINESS ACTIVITY CODE

Follow federal  
instructions**STEP 2**  
**Federal**  
**Information**  
**and Special**  
**Return Types**☐ Check here if the IRS has made any agreed or partially agreed to adjustments for any Federal Income Tax Return filed by the partnership which has not been previously reported to N.H. Years covered by IRS           .  
Submit changes under a separate cover with form RP-87☐ INITIAL RETURN ☐ AMENDED RETURN ☐ FINAL RETURN ☐ SHORT PERIOD RETURN  
ONLY CHECK IF THE BOX APPLIES — SEE INSTRUCTIONS**STEP 3****COMPLETE PAGE 2 BEFORE COMPUTING TAX****STEP 4**  
**Figure**  
**Your Tax**

7. Adjusted Gross Business Profits (from page 2, line 6) .....	7.	<u>          </u>	<u>          </u>
8. New Hampshire Apportionment Percentage (RP-80, express as a decimal to 6 places) .....	8.	<u>    ●    </u>	<u>          </u>
9. New Hampshire Taxable Business Profits (line 7 × line 8) .....	9.	<u>          </u>	<u>          </u>
10. New Hampshire Business Profits Tax (line 9 × 8%) .....	10.	<u>          </u>	<u>          </u>

**STEP 5**  
**Figure Your**  
**Credits,**  
**Interest**  
**and**  
**Penalties**

11. Credits: (a) Tax paid with Application for Extension .....	11(a)	<u>          </u>	<u>          </u>
(b) Payments from 1990 Declaration of Estimated Tax. ....	11(b)	<u>          </u>	<u>          </u>
(c) Credit carried over from prior year .....	11(c)	<u>          </u>	<u>          </u>
(d) Credits allowed under RSA 77-A:5 .....	11(d)	<u>          </u>	<u>          </u>
(e) Payment made with original return (amended returns only) ..	11(e)	<u>          </u>	<u>          </u>
(f) Other Credits or payments (attach schedule). ....	11(f)	<u>          </u>	<u>          </u>
12. Balance of Tax Due (line 10 less line 11). ....	12.	<u>          </u>	<u>          </u>
13. Additions to Tax: (a) Interest. ....	13(a)	<u>          </u>	<u>          </u>
(See instructions) (b) Failure to Pay. ....	13(b)	<u>          </u>	<u>          </u>
(c) Failure to File. ....	13(c)	<u>          </u>	<u>          </u>
(d) Underpayment of Estimated Tax. ....	13(d)	<u>          </u>	<u>          </u>
	13.	<u>          </u>	<u>          </u>

**STEP 6**  
**Figure Your**  
**Balance**  
**Due or**  
**Overpayment**

14. Balance Due (line 12 plus line 13.) Make check payable to: State of New Hampshire .....	14.	<u>          </u>	<u>          </u>
(If less than \$1.00 do not pay)			
15. Overpayment (line 12 adjusted by line 13) .....	15.	<u>          </u>	<u>          </u>
16. Apply Overpayment to: (a) Credit on 1991 Estimate .....	16(a)	<u>          </u>	<u>          </u>
(b) Refund: .....	16(b)	<u>          </u>	<u>          </u>
(Please allow 12 weeks for processing of your refund)			

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**THIS RETURN MUST BE ACCOMPANIED BY A COMPLETED AND LEGIBLE COPY OF THE US PARTNERSHIP INCOME TAX RETURN, FEDERAL FORM 1065, PAGES 1 THROUGH 4, WITH SUPPORTING SCHEDULES, AND A COPY OF SCHEDULE K-1 FOR EACH PARTNER FOR THE SAME TAXABLE PERIOD.**

Under penalties of perjury, I declare that I have examined this return and to the best of my belief it is true, correct and complete. If prepared by a person other than the taxpayer, this declaration is based on all information of which the preparer has knowledge.

Signature of Partner

Date

Signature of Paid Preparer Other than Taxpayer

Date

Title

Preparer's Identification Number

Preparer Address

City or Town, State, and Zip Code



MAIL TO:

DEPT. OF REVENUE ADMINISTRATION  
RETURNS PROCESSING DIVISION  
61 SOUTH SPRING STREET, P.O. BOX 637  
CONCORD, NH 03302-0637

**1. INCOME AND DEDUCTIONS**

(a) Ordinary income or (loss) from trade or business activities (Federal Form 1065, page 1, line 21) .....	1(a)		
(b) Net income or (loss) from rental real estate activities (Federal Form 1065, Schedule H, line 17) .....	1(b)		
(c) Net income or (loss) from other rental activities (Federal Form 1065, Schedule K, line 3(c)) .....	1(c)		
(d) Portfolio income or (loss) Federal Form 1065, Schedule K, lines 4(a), (b), (c) and (f) .....	1(d)		
(e) Guaranteed payments to partners (Federal Form 1065, page 1, line 10)	1(e)		
(f) Other income or (loss) from partnership activities not included in lines 1(a) through 1(e) above .....	1(f)		
(g) Partnership expenses on Federal Form 1065 not included in lines 9 through 19. Attach schedule .....	1(g)		
(h) TOTAL (Combine lines 1(a) through 1(g)) .....	1(h)		

**2. NET GAIN OR (LOSS) FROM SALE OF ASSETS. (SEE INSTRUCTIONS) Attach schedule if additional space is needed.**

(1) Description of Property	(2) Gains or Losses	(3) Accumulated Passive Loss	(4) Total Column 2 & 3
(a) _____			
(b) _____			
(c) _____			
(d) _____			
(e) TOTAL			2(e)

**3. INSTALLMENT GAIN OR (LOSS) Attach schedule if additional space is needed.**

(1) Date of Original Sale Mo Day Year	(2) Gains or Losses	(3) Accumulated Passive Loss	(4) Total Column 2 & 3
(a) _____			
(b) _____			
(c) _____			
(d) _____			
(e) TOTAL			3(e)

**4. GROSS BUSINESS PROFITS (line 1(h) adjusted by lines 2(e) and 3(e))** 4**5. NH ADDITIONS AND DEDUCTIONS**

(a) Add back income taxes or franchise taxes measured by income for which a deduction was taken on federal form 1065 (attach schedule) ..	5(a)		
(b) "Safe Harbor" or other similar leases (RSA 77-A:4-a) (Rev 303.02) (Attach schedule showing computation) .....	5(b)		
(c) NH Net Operating Loss Deduction (Attach Form RP-132) .....	5(c)		
(d) Interest on U.S. obligations .....	5(d)		
(e) Wage adjustment required by IRC Section 280C .....	5(e)		
(f) Other non-unitary income net of related expenses. (Attach schedule giving name, Fed. I.D. No., & amount by payor) .....	5(f)		
(g) Distribution from a joint venture or a second partnership which has already been subject to the NH Business Profits Tax. ....	5(g)		
(h) Add the amount of increase in the basis of assets which was due to the sale or exchange of interest in the partnership (RSA 77-A:4, XIV) ..	5(h)		
(i) Interest and dividends subject to tax under RSA 77 .....	5(i)		
(j) Compensation for the personal services of partners — see instructions	5(j)		
(k) Other additions and deductions required by RSA 77-A:4 (attach schedule)	5(k)		
(l) Total additions and deductions (combine lines 5(a) through 5(k)) .....	5(l)		

**6 ADJUSTED GROSS BUSINESS PROFITS (line 4 adjusted by line 5(l))** 6